

1 Edmond "Buddy" Miller (Bar No. 003116)  
 2 6490 S. McCarran Blvd.  
 3 Bldg. C, Suite 26  
 4 Reno, NV 89509  
 5 Telephone: (775) 828-9898  
 Facsimile: (775) 828-9893  
 Email: [bmiller@buddymillerlaw.com](mailto:bmiller@buddymillerlaw.com)  
*Local Counsel for the Official Committee  
 of Unsecured Creditors*

E-Filed on: 06/12/20086 **UNITED STATES BANKRUPTCY COURT**7 **FOR THE DISTRICT OF NEVADA**

8 In re:

9 HIDDEN SPLENDOR RESOURCES, INC.,  
 10 and MID-STATE SERVICES, INC.,

11 Debtors-in-Possession.

Case No.: BK-N-07-51378-GWZ  
 BK-N-07-51379-GWZ*Jointly Administered Under Case  
 No. BK-N 07-51378-gwz*

12 Chapter 11

13 **FIRST INTERIM FEE APPLICATION OF**  
**THE LAW OFFICE OF EDMOND BUDDY**  
**MILLER, LOCAL BANKRUPTCY COUNSEL**  
**FOR THE OFFICIAL COMMITTEE OF**  
**UNSECURED CREDITORS OF HIDDEN**  
**SPLENDOR RESOURCES, INC.**16 Hearing Date: July 8, 2008  
 17 Hearing Time: 2:00 pm  
 Est. Time: 20 minutes19 **SUMMARY SHEET**20 Previous ApplicationsCurrent Application

Fees Previously Requested:	0.00	Fees Requested:	\$27,995.00
Fees Previously Awarded:	0.00	Expenses Requested:	\$ 398.03
Expenses Previously Requested:	0.00	Total - Current Application:	<b>\$28,393.03</b>
Expenses Previously Awarded:	0.00		
Retainer Paid:	0.00		

24 Personnel Assigned to this Matter

	Hours Billed	Rate	Total
Edmond Buddy Miller, Esq. <i>(admitted 1987)</i>	101.8	\$275.00	\$27,995.00

28 Total Blended Hourly Rate: \$275.00

1        The Law Office of Edmond Buddy Miller (“Miller Firm”), local bankruptcy counsel for  
 2 the Official Committee of Unsecured Creditors (the “Committee”), in the Chapter 11 bankruptcy  
 3 case of Hidden Splendor Resources, Inc. (the “Debtor”), pursuant to sections 330(a) and 331 of  
 4 the Bankruptcy Code and Bankruptcy Rule 2016, files this first interim application for an order  
 5 allowing compensation for professional services rendered and reimbursement of expenses  
 6 incurred (the “Application”). The Application covers the period from November 2, 2007 through  
 7 May 31, 2007 inclusive (the “First Fee Period”) and is supported by the exhibits attached hereto  
 8 and the Declaration of Edmond Buddy Miller in Support of the First Interim Fee Application of  
 9 the Law Office of Edmond Buddy Miller, Local Bankruptcy Counsel for the Official Committee  
 10 of Unsecured Creditors of Hidden Splendor Resources, Inc. (the “Miller Declaration”), filed  
 11 concurrently herewith. In support of the Application, the Miller Firm respectfully represents as  
 12 follows:

13        **I. JURISDICTION AND VENUE**

14        1.        The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§  
 15 157 and 1134. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

16        **II. BACKGROUND**

17        2.        On October 15, 2007, the Debtor filed its voluntary petition for relief  
 18 under chapter 11 of title 11 of the Bankruptcy Code.

19        3.        The Debtor continues to operate its business and manage its properties as  
 20 Debtor-in-Possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. No trustee  
 21 or examiner has been requested or appointed in this case.

22        4.        On October 30, 2007, the Office of the United States Trustee formally  
 23 appointed the Committee consisting of the following members:

24        Creditor:	24        Representative:
25        Echo Industries	Greg Ferderber, Owner
26        RM Wilson Company	David J. Coyner, President
27        Industrial Electric Moto	David Hinkins, President
28        Fairmont Supply Company	Laura Scarberry, Sr. Manager Financial Services
Pierce Oil Co. Inc.	Ellis Pierce, President

1           5.     On November 12, 2007, the Committee filed its Application for Order  
 2     Authorizing and Approving the Employment and Retention of Edmond Buddy Miller as Local  
 3     Bankruptcy Counsel for the Official Committee of Unsecured Creditors, Nunc Pro Tunc, as of  
 4     November 2, 2007, Docket No. 31 (the “Application to Employ”).

5           6.     On November 13, 2007, the Court entered its Order Approving the  
 6     Employment and Retention of Edmond Buddy Miller as Local Bankruptcy Counsel for the  
 7     Official Committee of Unsecured Creditors, Nunc Pro Tunc, as of November 2, 2007, Docket  
 8     No. 39. A copy of the Order approving the retention and employment of Edmond Buddy Miller  
 9     is attached hereto as Exhibit 1.

10           7.     General counsel for the Committee is McGuireWoods, LLP (“MW”),  
 11     whose employment was approved by order of this Court on November 9, 2007. The Miller Firm  
 12     receives direction from MW as general counsel for the Committee.

13           8.     The Miller Firm files this Application for legal services rendered during  
 14     the First Fee Period and for allowance of the actual and necessary expenses incurred by it on  
 15     behalf of the Committee in this case during the First Fee Period.

16           9.     All professional services for which allowance of compensation is  
 17     requested in this Application, were performed by the Miller Firm on behalf of the Committee, at  
 18     its request, or the request of its general counsel, MW.

19           10.    No agreement or understanding has existed or does exist between the  
 20     Miller Firm and any other person for the sharing of compensation received or to be received in  
 21     this case.

22           11.    The Miller Firm believes that its rates are within the normal rates charged  
 23     by other professionals on matters of the types involved in this case. On the basis of the time  
 24     expended, the nature, extent and value of the service and the costs of comparable services in  
 25     matters other than a case under the Code, the Miller Firm believes the compensation being  
 26     sought is reasonable. The Miller Firm is comprised of attorney Edmond “Buddy” Miller (“Mr.  
 27     Miller”). In the Application to Employ, Mr. Miller disclosed his hourly fee at \$275.00.

1                   12. The Miller Firm has not filed any previous fee applications or summary  
2 statements in this bankruptcy case requesting compensation for professional services rendered or  
3 reimbursement of expenses incurred, nor has the Miller Firm received payment for any fees or  
4 expenses incurred on behalf of the Committee to date.

5                   13.     Mr. Miller is requesting fees at the following hourly rates, which are the  
6     Miller Firm's standard rates for its representation of bankruptcy committees:

7 Edmond Buddy Miller \$275.00

### III. CASE STATUS

9                   14. The Debtor filed a plan and disclosure statement in this case on February 12,  
10                   2008, Docket No. 125, and hearing was set for April 1, 2008. On March 17, 2008, the Court  
11                   entered an Order, Docket No. 157, pursuant to the stipulation of the Debtor, Zions First National  
12                   Bank (“Zions”), the Committee and other parties, continuing the hearing on the Debtor’s disclosure  
13                   statement to June 26, 2008 and extending the Debtor’s exclusive period to file its plan and the time  
14                   to file objections until June 26, 2008. The Order also extended the Debtor’s exclusivity period to  
15                   obtain acceptance of its plan until August 7, 2008.

16                   15. According to Debtor's most recently filed Amended Monthly Operating  
17 Report, Docket No. 206, the Debtor indicates that it has a cash balance of \$120,767.00 as of April  
18 30, 2008, and it is anticipated that the Debtor will have funds available to pay the compensation and  
19 expenses sought herein. The Debtor also states that all U.S. Trustee Quarterly fees are current.

20                   16. This case is being jointly administered with the case entitled "In re: Mid-  
21 State Services, Inc.," Case No. BK-N-07-51379-GWZ (the "MSSI Case"), pursuant to this Court's  
22 order entered on December 5, 2007, Docket No. 90. As noted in the Order, there is a single  
23 Committee for both jointly administered cases. Accordingly, this Order also requires counsel for  
24 the Committee to allocate the fees and costs to the case for which services were performed to the  
25 extent reasonably possible. Debtor's case and the MSSI Case are jointly and severally liable for  
26 administrative costs which cannot be allocated.

27                   17. On November 30, 2007, the Court entered a cash collateral order, Docket  
28 No. 83, pursuant to the stipulation of the Debtor, Zions and the Committee. Among other things,

1 the cash collateral order provides for a “carve-out” for (i) any unpaid fees of the Clerk of the  
 2 Bankruptcy Court or of the U.S. Trustee pursuant to 29 U.S.C. § 1930(a)(b) and (ii) all allowed fees,  
 3 costs and expenses payable pursuant to sections 330 and 331 of the Bankruptcy Code of attorneys,  
 4 financial advisors, accountants and other professionals retained in the case by the Committee  
 5 pursuant to sections 327 or 1103 of the Bankruptcy Code in the aggregate amount not to exceed  
 6 \$75,000, subject to various conditions and limitations as set forth therein. To date, no “carve-out”  
 7 payments have been made by the Debtor to the Committee. Five stipulated orders have been  
 8 entered by the Court to extend the duration of the cash collateral order, including the most recent  
 9 Fifth Stipulation and Order Regarding Continued Interim Use of Cash Collateral and Adequate  
 10 Protection of Zions First National Bank, entered herein on June 9, 2008, Docket No. 217.

11 **IV. SUMMARY OF COMPENSATION & REIMBURSEMENT REQUESTED**

12 18. By this Application, the Miller Firm seeks compensation and  
 13 reimbursement for expenses incurred during the First Fee Period, in the total amount of  
 14 **\$28,393.03**, of which amount \$27,995.00 represents compensation for professional services  
 15 rendered and \$398.03 represents reimbursement for expenses incurred.

16 19. During the First Fee Period the Miller Firm was able to allocate all fees  
 17 and costs incurred by the Committee to the case for which services were performed.

18 20. During the First Fee Period, the Miller Firm expended a total of 101.8  
 19 hours. Attached hereto as Exhibit 2 is a true and correct copy of the Statement of Account issued  
 20 by the Miller Firm for professional services rendered, together with detailed descriptions of  
 21 same, while employed as local bankruptcy counsel for the Committee during the First Fee  
 22 Period.

23 21. In addition, the Miller Firm respectfully submits that the expenses  
 24 incurred in the amount of \$398.03 for which it seeks reimbursement are reasonable and  
 25 economical and are customarily charged to non-bankruptcy clients of the Miller Firm. Attached  
 26 hereto as Exhibit 3 is a true and correct copy of the Statement of Account issued by the Miller  
 27 Firm for expenses incurred, together with detailed descriptions of same, while employed as local  
 28 bankruptcy counsel for the Committee during the First Fee Period. The expenses charged to the

1 Committee include photocopying, scanning and other reproduction costs (\$.20 per page or the  
 2 actual cost of duplication charged by any outside service); faxes (\$.20 per page for incoming and  
 3 \$.35 per page for outgoing faxes); mail and postage charges; overnight courier and other  
 4 messenger or delivery services; long distance calls, conference calls and other telephone charges;  
 5 charges for computerized searches and legal research; and electronic copies of online court  
 6 papers.

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8       **V. DESCRIPTION OF SERVICES RENDERED**

9       22.     The Miller Firm has accounted for its time by designating fourteen (14)  
 10 separate categories, standard for a case of this size and nature, based upon the United States  
 11 Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of  
 12 Expenses Filed Under 11 U.S.C. § 330, and to which time was billed as follows:

13           01     Asset Analysis and Recovery  
 14           02     Asset Disposition  
 15           03     Business Operations  
 16           04     Case Administration  
 17           05     Claims Administration and Objections  
 18           06     Employee Benefits / Pensions  
 19           07     Fee and Employment Applications  
 20           08     Objections to Fee and Employment Applications  
 21           09     Financing  
 10           10     Litigation  
 11           11     Meetings of Creditors (and other Committee Matters)  
 12           12     Other  
 20           13     Plan and Disclosure Statements  
 21           14     Relief From Stay Proceedings

22       23.     A narrative summary of the services provided in each category and a  
 23 summary of the time and charges by the Miller Firm during the First Fee Period is set forth  
 24 below:

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1	Task	Time		
2	Inv. #	Code	Description	Spent
3	1769	01	ASSET ANALYSIS AND RECOVERY	1.8
4			Services rendered in this category include: apprising general counsel,	
5			MW, of information on Debtor's assets and obtaining additional	
6			information through due diligence, including map regarding the mining	
7			schedule, the area of the current BLM lease and reserves accessible	
8			through modification of the BLM lease, the gold mine in Dayton,	
9			Nevada, and Zion's appraisal. The fees for work performed under this	
10			category total \$495.00.	
11	1770	02	ASSET DISPOSITION	8.8
12			Services rendered in this category include: review and analysis of	
13			Debtor's requests for extension of time to assume/reject mining related	
14			leases and executory contracts and Debtor's assumption of same;	
15			communications with Debtor's counsel and with other counsel	
16			regarding the foregoing; represent the Committee in hearings on	
17			motions regarding the foregoing; assist with the response to	
18			MMS/BLM's demand that the Debtor cure the Coal lease before	
19			consenting to its assumption and before allowing the royalty rate	
20			reduction, thereby supporting the Debtor in the preservation of this	
21			critical asset, which is necessary for a successful reorganization or sale	
22			through an investment banker. The fees for work performed under this	
23			category total \$2,420.00.	
24	1771	03	BUSINESS OPERATIONS	2.9
25			Services rendered in this category include: communications with	
26			counsel for Rockwood Casualty and Debtor's counsel regarding the	
27			status of insurance coverage, primarily workmen's compensation, and	
28			postpetition payment of premiums, conveying pertinent inquiries	
			regarding other business operations to general counsel, MW, for the	
			Committee, and receiving updates and budgetary information regarding	
			mine production and overall improvement in operations. Monitoring	
			and supporting mine operations are necessary to determine feasibility.	
			The fees for work performed under this category total \$797.50.	

1	1772	04	CASE ADMINISTRATION	9.4
2			Services rendered in this category include: Assisting MW at the onset	
3			of the case in obtaining limited admission to practice in this case and	
4			authorization electronically file; review and analysis of case	
5			documentation, including the Debtor's Schedules and Statements, and	
6			Amendments thereto, and the Debtor's Operating Reports; work with	
7			Debtor's counsel on Joint Administration, obtaining due diligence	
8			information from the Debtor, monitor appearances of other counsel in	
			the case, deal with general creditor inquiries and referring to MW when	
			necessary; communications with counsel for the IRS regarding	
			payment of postpetition taxes; address with Debtor's counsel the	
			intercompany indebtedness. The fees for work performed under this	
			category total \$2,585.00.	
9	1773	05	CLAIMS ADMINISTRATION AND OBJECTIONS	11.1
10			Services rendered in this category include: review of proofs of claims	
11			filed, including insider claims; locate a local Utah title company to	
12			report on the Zions Bank liens, including review of the appraisal of the	
13			mine and the lease property; limited review of claims analysis for	
14			distribution and feasibility purposes; review of Debtor's objections to	
			MMS claims; and assist in the preparation of the Committee's response	
			to MMS/BLM response to the Debtor's claim objection. The fees for	
			work performed under this category total \$3,052.50.	
15	1774	06	EMPLOYEE BENEFITS / PENSIONS	1.6
16			Services rendered in this category include: communications with	
17			general counsel regarding status of payments to the black lung fund	
18			and notification of Department of Labor; follow-up communications	
19			with counsel for Rockwood Casualty Insurance regarding Debtors'	
			plans to assume workers compensation agreement and Debtor's black	
			lung obligations. The fees for work performed under this category total	
			\$440.00.	
20	1775	07	FEE AND EMPLOYMENT APPLICATIONS	13.8
21			Services rendered in this category include preparation of employment	
22			application of Edmond Buddy Miller as local bankruptcy counsel,	
23			together with the supporting declaration, and proposed order;	
24			disclosure of prior representation of Zions Bank; review and suggested	
25			revisions to the employment application and supporting documents of	
26			MW; coordination with U.S. Trustee regarding approval of	
27			employment applications of both local and general bankruptcy counsel;	
28			file employment applications of both local and general bankruptcy	
			counsel; conferences with general counsel regarding the process related	
			to the filing of applications, i.e., billing for travel at half-time, and	
			related local practice; assist MW with its supplement to its employment	
			application and disclosure of representation of Murray Energy. The	
			fees for work performed under this category total \$3,795.00.	

1	1776	08	OBJECTIONS TO FEE AND EMPLOYMENT APPLICATIONS Services rendered in this category include review of employment applications of other professionals, review of John White's First and Second Fee Applications, and attending the hearing on Attorney White's First Fee Application. The fees for work performed under this category total \$715.00.	2.6
5	1777	09	FINANCING Services rendered in this category include: review and analysis of cash collateral pleadings and related communications with MW and the Debtor; communications with the U.S. Trustee's office regarding cash collateral issues; appearing at hearing on cash collateral stipulation and motion; communications with Debtor and Zion's counsel regarding the cash collateral order; limited monitoring the cash collateral budgets and communication from general counsel regarding the same. The fees for work performed under this category total \$3,355.00.	12.2
11		10	LITIGATION There were no services rendered in this category.	-
12	1778	11	MEETINGS OF CREDITORS (AND OTHER COMMITTEE MATTERS) Services rendered in this category include: appearance at the section 341 Meeting of Creditors on behalf of the Committee and question the Debtor's representative regarding the Debtor Schedules and Statements, assets and liabilities, coal lease and coal reserves, creditors and insiders, litigation, taxes, intercompany debt, plan of reorganization, benchmarks, and relationship to MSSI; preparation of questions and review of Debtor's schedules and statements prior to the 341 Meeting; prepare for general counsel a summary of section 341 Meeting of Creditors; communications with other counsel or creditors regarding possible participation on the Committee; and review of status reports and memoranda from MW, as general counsel, to the Committee members. The fees for work performed under this category total \$3,630.00.	13.2
22		12	OTHER There were no services rendered in this category.	-
23	1779	13	PLAN AND DISCLOSURE STATEMENTS Services rendered in this category include: participation in conference calls with the Committee, the Debtor and Zions, and their respective counsel, to discuss plan terms and feasibility; review of plan term sheet; instructions from and coordination with general counsel to make specific inquiries with counsel for the Debtor and obtain information, including the Committee's due diligence requests; provide general counsel with the Debtor's demand for confidentiality, and concerns about Murray Energy; communications with the office of the U.S.	24.4

1 Trustee, and with counsel for Zions; status reports to MW; review  
 2 status reports and memoranda from general counsel to the Committee  
 3 members; strategy discussions with general counsel, and discuss their  
 4 plan negotiation strategy per Committee direction; review of plan and  
 5 disclosure statement, and related follow-up inquiries to Debtor's  
 6 counsel; review Debtor's responses to plan inquiries; communications  
 7 with general counsel regarding local rule and procedure on stipulating  
 8 to extend time to object to disclosure statement and continuing hearing;  
 9 communications regarding Committee position on exclusivity  
 10 extension. The foregoing was necessary to test the feasibility of the  
 11 newly opened two section mine and Debtor's ability to generate net  
 12 income to support plan payments, or determine if other alternatives  
 13 need to be explored for unsecured creditors. The fees for work  
 14 performed under this category total \$6,710.00.

15 14 RELIEF FROM STAY PROCEEDINGS

16 There were no services rendered in this category.

17 11 TOTAL: 101.8

18 12 **VI. ALLOWANCE OF COMPENSATION**

19 13 24. The fees and expenses requested for this First Fee Period by the Miller  
 20 Firm are based on the firm's usual and customary hourly rates and expenses charged for work  
 21 performed for other clients on both bankruptcy and non-bankruptcy related matters.

22 14 25. As set forth in the Miller Declaration, the Miller Firm has not represented  
 23 or held an interest adverse to the estate, and is a disinterested person within the meaning  
 24 established by § 327(a) of the Bankruptcy Code. Additionally, no division of fees prohibited by  
 25 Section 504 of the Bankruptcy Code and no agreement prohibited by 18 U.S.C. § 155 has been  
 26 or will be made by the Miller Firm or any of its employees.

27 15 **WHEREFORE**, the Miller Firm requests that the Court enter an order as follows:

28 16 (a) allowing it compensation in the amount of \$27,995.00 for legal services rendered on  
 17 behalf of the Committee during the First Fee Period, and allowing reimbursement of expenses  
 18 incurred in the sum of \$398.03 during the First Fee Period, and directing the Debtor to immediately  
 19 pay **\$28,393.03**, which represents all outstanding fees and expenses due to the Miller Firm during  
 20 the First Fee Period;

21 17 (b) for such other and further relief as to this Court is just and proper.

1 Dated this 12th day of June, 2008.

2 LAW OFFICE OF EDMOND BUDDY MILLER

3 /s/ Edmond Buddy Miller

4 Edmond Buddy Miller, Esq.

5 *Local Counsel for the Official Committee of Unsecured Creditors*

6

7 I have reviewed and approve the Application.

8 THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

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10 By: Laura Scarberry 6-12-08

11 Laura Scarberry, Chairperson

12 *Official Committee of Unsecured Creditors*

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# **EXHIBIT 1**

# **EXHIBIT 1**



Entered on Docket  
November 13, 2007

A handwritten signature in black ink, appearing to read "G.W. Zive".

Hon. Gregg W. Zive  
United States Bankruptcy Judge

6 Edmond "Buddy" Miller (Bar No. 003116)  
6490 S. McCarran Blvd.  
7 Bldg. C, Suite 26  
Reno, NV 89509  
8 Telephone: (775) 828-9898  
Facsimile: (775) 828-9893  
9 Email: [bmiller@buddymillerlaw.com](mailto:bmiller@buddymillerlaw.com)

10 *Proposed Counsel for the Official Committee  
of Unsecured Creditors*  
11

12  
13 **UNITED STATES BANKRUPTCY COURT**  
14  
15 **DISTRICT OF NEVADA**

16 In re:  
17 HIDDEN SPLENDOR RESOURCES, INC.  
18 Debtor.  
19

20 Case No.: BK-N-07-51378-GWZ  
21

22 Chapter: 11  
23

24 **ORDER APPROVING THE  
APPLICATION FOR ORDER  
AUTHORIZING AND APPROVING THE  
EMPLOYMENT AND RETENTION OF  
EDMOND BUDDY MILLER AS LOCAL  
BANKRUPTCY COUNSEL FOR THE  
OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS, *NUNC PRO  
TUNC, AS OF NOVEMBER 2, 2007***  
25

26 [No Hearing Required]  
27

28 This Court having considered the *Application For Order Authorizing And Approving The  
Employment And Retention Of Edmond "Buddy" Miller As Local Bankruptcy Counsel For The*

Edmond "Buddy" Miller  
6490 S. McCarran  
Bldg. C, Ste. 26  
Reno, NV 89509

-1-  
ORDER APPROVING THE APPLICATION TO EMPLOY EDMOND BUDDY MILLER AS LOCAL  
BANKRUPTCY COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS

1 *Official Committee Of Unsecured Creditors, Nunc Pro Tunc, As Of November 2, 2007* (the  
2 "Application") of the Official Committee of Unsecured Creditors (the "Committee"), in the above-  
3 captioned chapter 11 bankruptcy case, seeking authority to employ the Law Office of Edmond  
4 "Buddy" Miller (the "Miller Firm") as the Committee's local bankruptcy counsel, effective  
5 November 2, 2007, and the Court being satisfied that the Miller Firm does not hold or represent  
6 any interest adverse to the estate, is a disinterested person within the meaning of 11 U.S.C. §101,  
7 and the United States Trustee having interposed no objection to the Application,  
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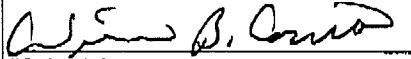
9 **IT IS HEREBY ORDERED** that the Committee's employment of the Miller Firm as  
10 local bankruptcy counsel be and hereby is approved, effective as of November 2, 2007, in  
11 accordance with the terms set forth in the Application.  
12

13 Submitted By:  
14

15 **EDMOND "BUDDY" MILLER, ATTORNEY AT LAW**

16 /s/ Edmond "Buddy" Miller  
17 Edmond "Buddy" Miller, Esq.  
18 *Proposed Counsel for the Official Committee  
of Unsecured Creditors*

19 APPROVED / DISAPPROVED

20   
21 Edmond B. Miller  
22 United States Trustee

23 ####  
24  
25  
26  
27  
28

## **EXHIBIT 2**

## **EXHIBIT 2**

Edmond "Buddy" Miller

ATTORNEY AT LAW

6490 South McCarran Boulevard, Building C, Suite 26  
Reno, NV 89509Telephone: (775) 828-9898 Facsimile: (775) 828-9893  
email: [bmiller@buddymillerlaw.com](mailto:bmiller@buddymillerlaw.com)

Hidden Splendor Resources, Inc

June 11, 2008

Statement of Account Through:  
May 31, 2008In Reference To: Asset Analysis Recovery

Invoice #1769

## Professional Services

			Hrs/Rate	Amount
11/28/2007	EBM	Multiple email communications with Attorney Freedlander regarding cash collateral hearing, cross-collateralization questions, weekly budget, map of mining schedule and retreat mining, the area of the current BLM lease, the area of reserves accessible through modification of the BLM lease the gold mine in Dayton, Nevada, Zion reserves appraisal, loan documents and lien search.	0.70 275.00/hr	192.50
11/29/2007	EBM	Follow-up email communications with Attorney Freedlander regarding Debtor asset information, including coal mine map, and gold mine; review his email communication with Attorney White regarding same.	0.40 275.00/hr	110.00
12/4/2007	EBM	Review memorandum from Attorney Freedlander to the Committee regarding Coal Reserves Appraisal and other items related to the mine.	0.20 275.00/hr	55.00
2/9/2008	EBM	Review provisions regarding due diligence materials to be provided the Committee in Order Approving Stipulation Regarding Adequate Protection of Zions Bank in the event enforcement is required.	0.30 275.00/hr	82.50
	EBM	Review earlier memorandum from Attorney Freedlander to the Committee regarding Coal Reserves Appraisal.	0.20 275.00/hr	55.00

Hidden Splendor Resources, Inc

Page 2

	<u>Hours</u>	<u>Amount</u>
<b>For professional services rendered</b>	1.80	<b>\$495.00</b>
Balance due		\$495.00

Hidden Splendor Resources, Inc

Page 3

In Reference To: **Asset Disposition**

Invoice #1770

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
1/18/2008	EBM	Review email communication from Attorney John White regarding draft stipulation to extend time to assume/reject coal lease; review email communication from Attorney Price regarding same.	0.20 275.00/hr	55.00
	EBM	Review draft stipulation to extend time to assume/reject coal lease; review declaration of Alex Walker regarding same, and review Coal Lease.	0.40 275.00/hr	110.00
1/23/2008	EBM	Review briefly various email communications from Debtor's counsel regarding stipulation extending time to assume or reject coal lease, and review responses to same.	0.20 275.00/hr	55.00
1/24/2008	EBM	Review briefly various email communications from Debtor's counsel regarding stipulation extending time to assume or reject coal lease, Rocky Mountain Power stipulation, and conference call to discuss the foregoing and financing issues.	0.40 275.00/hr	110.00
1/25/2008	EBM	Email communication from Attorney White regarding possible dates for hearing on shortened time on the motion to extend time to assume or reject coal lease; review related emails regarding same.	0.30 275.00/hr	82.50
1/28/2008	EBM	Review Debtor Hidden Splendor's Motion to Extend Time To Assume or Reject Coal Lease, Declaration Of Alex Walker, III, and attached Exhibits; review Motion for an Order Shortening Time.	0.60 275.00/hr	165.00
1/29/2008	EBM	Review Order Shortening Time to Hear Motion to Extend Time To Assume or Reject Coal Lease; calendar hearing date and objection deadline.	0.20 275.00/hr	55.00
2/6/2008	EBM	Email communication with Attorneys Freedlander and Roeschenthaler regarding obtaining permission for telephonic appearance at hearing on Motion to Extend Time To Assume or Reject Coal Lease; review draft letter to Judge Zive requesting same.	0.30 275.00/hr	82.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/8/2008	EBM	Review Hidden Splendor's Supplement Showing Proof of Payments to Minerals Management Service in support of Motion to Extend Time to assume or reject Coal Lease.	0.20 275.00/hr	55.00
2/11/2008	EBM	Prepare for hearing regarding Motion to Extend Time filed by Debtor regarding coal lease with Minerals Management Service, including reviewing Motion, related declarations, Lease, and related papers, including email communications regarding same.	0.50 275.00/hr	137.50
	EBM	Travel to bankruptcy court for hearing extending time for Coal Lease assumption with Minerals Management Service, and meeting prior to hearing with U.S. Attorney Greg Addington regarding status of Coal Lease with Minerals Management Service, status of the bankruptcy case and related matters; meeting prior to hearing with Attorneys White and Smith regarding status of the plans and claims analysis.	0.60 275.00/hr	165.00
	EBM	Attend hearing regarding extending time for Coal Lease assumption with Minerals Management Service; meeting with U.S. Attorney Greg Addington and Attorneys White and Smith regarding revisions to proposed order regarding extending time for Lease assumption with Minerals Management Service.	0.50 275.00/hr	137.50
	EBM	Continued meeting after hearing on Lease Assumption with Attorney White regarding possible motion to assume Lease with Minerals Management Service and determine cure amount if intervention by Attorney Addington is unsuccessful, and further discuss status of the plans; travel from bankruptcy court.	0.60 275.00/hr	165.00
	EBM	Work on calendaring reminders and deadlines following the hearing on the Coal Lease.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/11/2008	EBM	Review Order Extending Time To Assume or Reject Coal Lease To May 12, 2008.	0.20 275.00/hr	55.00
		EBM Telephone conference with court recorder regarding approval of telephonic appearance of lead Committee Counsel at hearing on Motion to Extend Time filed by Debtor regarding coal lease, and instruct assistant to follow-up on same with Attorneys Freedlander and Roeschenthaler; follow-up email communications regarding hearing.	0.20 275.00/hr	55.00
2/20/2008	EBM	Review Monthly Operating Report for Filing Period Ending January, 2008.	0.40 275.00/hr	110.00
5/4/2008	EBM	Review Stipulation Between Debtor and Department of the Interior Bureau of Land Management Consent of MMS to 30-Day Subsequent Extension of Debtor's Time to Assume or Reject Lease of Non-Residential Real Property.	0.30 275.00/hr	82.50
		EBM Review Motion to Assume Coal Lease, supporting Declaration of Alex Walker, and Notice of Hearing; calendar hearing date and deadline to oppose Motion.	0.70 275.00/hr	192.50
5/5/2008	EBM	Review Stipulation Zions Bank and the Committee and Order Granting Debtor a 30 Day Subsequent Extension of Time to Assume or Reject mining Lease; calendar new deadline to assume or reject mining lease.	0.20 275.00/hr	55.00
5/23/2008	EBM	Email communications with Attorney Roeschenthaler regarding status of scheduling conference call with the Committee, leasing additional coal reserves and filing responses to MMS' Objection to Coal Lease Assumption and Response to Objection to MMS Claim.	0.20 275.00/hr	55.00
		EBM Review Response of Minerals Management Service to the Debtor's Motion to Assume Lease or Executory Contract.	0.20 275.00/hr	55.00

Hidden Splendor Resources, Inc

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/23/2008	EBM	Email communications with Attorney Roeschenthaler regarding Response To Motion To Assume Coal Lease.	0.20 275.00/hr	55.00
	EBM	Review and revise draft Response To Motion To Assume Coal Lease; follow-up telephone conferences with Attorney Roeschenthaler regarding same.	0.70 275.00/hr	192.50
	EBM	Instruct paralegal regarding finalizing and filing Response To Motion To Assume Coal Lease; review certificate of service regarding same.	0.20 275.00/hr	55.00
5/27/2008	EBM	Review Zions Joinder with the Committee's Response To Motion To Assume Coal Lease.	0.10 275.00/hr	27.50
<b>For professional services rendered</b>			<b>8.80</b>	<b>\$2,420.00</b>
Balance due				\$2,420.00

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In Reference To: **Business Operations**

Invoice #1771

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
12/27/2007	EBM	Review email communication from Attorney John White regarding Rocky Mountain Power negotiations.	0.10 275.00/hr	27.50
1/30/2008	EBM	Email communication from Attorney Tirre regarding review of draft Stipulation and Order for Adequate Assurance.	0.10 275.00/hr	27.50
2/5/2008	EBM	Conference with Attorney Smith regarding Debtor business information and due diligence requests.	0.10 275.00/hr	27.50
2/6/2008	EBM	Briefly review email communication from Attorney Tirre regarding status of Stipulation and Order for Adequate Assurance.	0.10 275.00/hr	27.50
2/8/2008	EBM	Review Stipulation and Order For Adequate Assurance for Rocky Mountain Power Pursuant to 11 U.S.C. Section 366.	0.20 275.00/hr	55.00
3/4/2008	EBM	Review email communication from Lou Bubula, counsel for worker's compensation carrier Rockwood Casualty, regarding details on the prepetition & postpetition debts, netting same, and the standard monthly obligation for self-insured portion of coverage; review extensive letter to Attorney White regarding same, with background information and previous insurance agreement with Rockwood.	0.70 275.00/hr	192.50
3/10/2008	EBM	Review email communication from Attorney White to Attorney Smith regarding Hidden Splendor's new contract with Alpha, Debtor's payment to the bank and request to reduce same.	0.20 275.00/hr	55.00
	EBM	Review email communication from Accountant Orgill regarding payments to Zions and interest rates.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
3/17/2008	EBM	Email communication between Attorneys Roeschenthaler and White regarding periodic phone meetings with Dan Baker.	0.20 275.00/hr	55.00
3/20/2008	EBM	Review Amended Budgets in Support of Stipulation and Order Regarding Continued Interim Use of Cash Collateral and Adequate Protection of Zions Bank.	0.20 275.00/hr	55.00
5/6/2008	EBM	Review Declaration Of: Debtor's Controller regarding Required Payments Made regarding Motion to Assume Coal Lease.	0.20 275.00/hr	55.00
5/13/2008	EBM	Conference with Attorney White regarding status of mine operations.	0.20 275.00/hr	55.00
5/14/2008	EBM	Review multiple email communications among Attorneys White, Roeschenthaler and Smith regarding cash collateral order and waiver language.	0.20 275.00/hr	55.00
5/22/2008	EBM	Review email communications from Attorney Roeschenthaler regarding scheduling meeting with Hidden Splendor and Zions Bank, and issues and problems to address.	0.20 275.00/hr	55.00
<b>For professional services rendered</b>			<b>2.90</b>	<b>\$797.50</b>
Balance due				\$797.50

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In Reference To: Case Administration

Invoice #1772

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
11/8/2007	EBM	Email communications with Attorney Price regarding McGuireWoods attorneys preparing their pro hac vice, designation of local counsel and authorization for ECF filing.	0.30 275.00/hr	82.50
	EBM	Email communications with Attorney Price regarding McGuireWoods attorneys filing Notice of Appearance and Request for Special Notice; review and revise draft of same, and instruct assistant regarding providing same to McGuireWoods; review briefly ECF-filed version of same.	0.30 275.00/hr	82.50
	EBM	Instructions to assistant regarding ECF authorization for McGuireWoods from the Clerk's office, coordinating finalizing pro hac vice of McGuireWoods' counsel and designation of local counsel, and updates regarding completing the foregoing.	0.30 275.00/hr	82.50
11/9/2007	EBM	Review Notice from Clerk's Office of Verified Petition Requirement Local Rule IA 10-2 Verified Petition due by 11/19/2007; work with assistant on coordinating preparation of Verified Petitions for counsel of McGuireWoods and Designation of Local Counsel; follow-up on status of same.	0.40 275.00/hr	110.00
11/13/2007	EBM	Work on Designations of Local Counsel and pro hac vices for McGuireWoods.	0.20 275.00/hr	55.00
11/14/2007	EBM	Review Verified Petition for Permission to Practice in this Case Only by Attorney Michael J. Roesenthaler, Esq.	0.10 275.00/hr	27.50
	EBM	Review assistant's draft email to McGuireWoods summarizing the filed and missing verified petitions and designations of local counsel in the Hidden Splendor bankruptcy.	0.10 275.00/hr	27.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/14/2007	EBM	Review Amended Schedules, Summary of Schedules, Declaration Concerning Debtor Schedules, Declaration Concerning Debtor's Schedules, and Statement of Financial Affairs Filed by Debtor.	0.80 275.00/hr	220.00
11/15/2007	EBM	Review various orders approving Designations of Local Counsel and pro hac vices for McGuireWoods.	0.20 275.00/hr	55.00
	EBM	Review re-filed Amended Schedule B and F.	0.20 275.00/hr	55.00
11/19/2007	EBM	Review draft email communication to Attorneys for Committee regarding non-conforming entries and requirement to file separate designations of local counsel; instruct assistant regarding providing to McGuireWoods a template notice of entry.	0.10 275.00/hr	27.50
11/20/2007	EBM	Email communication to lead Committee Counsel regarding deadline to file the required Designation of Local Counsel forms.	0.10 275.00/hr	27.50
11/26/2007	EBM	Review email communication between lead Committee Counsel and Committee Chairperson regarding executing the required Designation of Local Counsel forms; review attached forms; receive updates from assistant regarding foregoing and meeting deadline.	0.10 275.00/hr	27.50
11/27/2007	EBM	Review designation of local counsel for Attorneys Freedlander and Roeschenthaler.	0.20 275.00/hr	55.00
12/1/2007	EBM	Review briefly Operating Report for the month of October, 2007.	0.30 275.00/hr	82.50
12/4/2007	EBM	Email communication from Attorney White regarding proposed order for joint administration; briefly review proposed order for joint administration, and exhibits, including notice to creditors and allocation provisions; email communications with Attorney Freedlander regarding same.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
12/5/2007	EBM	Review Order Granting Joint Administration signed by Judge Zive.	0.10 275.00/hr	27.50
12/14/2007	EBM	Telephone conference with Attorney White regarding delivery of due diligence documents to the Committee, and status of payment of postpetition creditors and budget compliance.	0.20 275.00/hr	55.00
	EBM	Receive delivery of and briefly review due diligence documents; email communication with Attorney Freedlander regarding same.	0.20 275.00/hr	55.00
12/22/2007	EBM	Review briefly Operating Report for the month of November, 2007.	0.30 275.00/hr	82.50
12/27/2007	EBM	Review Notice of Appearance and Request for Notice filed by Rocky Mountain Power.	0.10 275.00/hr	27.50
	EBM	Review briefly re-filed Monthly Operating Report for Filing Period Ending November, 2007.	0.10 275.00/hr	27.50
1/7/2008	EBM	Review appearances of counsel and related papers for Commonwealth Coal Services, Inc.	0.10 275.00/hr	27.50
1/17/2008	EBM	Review email communication from Attorney John White regarding Rocky Mountain Power negotiations.	0.10 275.00/hr	27.50
1/21/2008	EBM	Review email communication from Rocky Mountain's counsel Amy Tirre with proposed stipulation and order for adequate protection; review draft stipulation.	0.20 275.00/hr	55.00
	EBM	Email communication with Attorneys Freedlander and Roeschenthaler regarding email communication from Rocky Mountain's counsel Amy Tirre with proposed stipulation and order for adequate protection, and regarding Rockwood Casualty workers compensation insurance.	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/21/2008	EBM	Review email communication from Attorney White regarding latest Rocky Mountain proposed stipulation and order for adequate protection.	0.20 275.00/hr	55.00
1/22/2008	EBM	Review briefly various email communications between Rocky Mountain's counsel Amy Tirre and Committee Counsel Price regarding proposed stipulation and order for adequate protection; review briefly revised draft stipulation.	0.20 275.00/hr	55.00
1/24/2008	EBM	Email communication and telephone conference with Lou Bubula, counsel for worker's compensation carrier Rockwood Casualty, regarding status of case, reorganization proposals by Debtor and cash collateral order.	0.30 275.00/hr	82.50
	EBM	Telephone conference with Attorney Price regarding communication with Lou Bubula, counsel for worker's compensation carrier Rockwood Casualty, regarding status of case, reorganization proposals by Debtor and cash collateral order, and whether Debtor is making all postpetition payments to administrative creditors.	0.20 275.00/hr	55.00
1/25/2008	EBM	Review Monthly Operating Report for Filing Period Ending December, 2007; review pertinent section of the transcript of the 341 meeting of creditors regarding financial performance postpetition.	0.70 275.00/hr	192.50
2/6/2008	EBM	Telephone conference with Attorney Thorley regarding status of case and postpetition obligations.	0.20 275.00/hr	55.00
2/13/2008	EBM	Follow-up email communications with Attorney Freedlander regarding Debtors' plans to assume worker's compensation agreement, administrative claim and Debtor's refusal to provide due diligence information.	0.20 275.00/hr	55.00
3/12/2008	EBM	Meeting with Attorneys John White and Jennifer Smith regarding intercompany indebtedness; follow-up meeting with Attorney White regarding same.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
4/10/2008	EBM	Review Amended Monthly Operating Report for Filing Period Ending January, 2008.	0.30 275.00/hr	82.50
4/21/2008	EBM	Review Monthly Operating Report for Filing Period Ending March, 2008.	0.40 275.00/hr	110.00
5/12/2008	EBM	Review Amended Schedules regarding Creditors Holding Unsecured Nonpriority Claims.	0.20 275.00/hr	55.00
5/28/2008	EBM	Telephone conference with courtroom deputy Duffy regarding possibly setting a status hearing; follow-up email communications with Attorney Roeschenthaler regarding the same.	0.20 275.00/hr	55.00
	EBM	Review Monthly Operating Report for Filing Period Ending April 30, 2008.	0.20 275.00/hr	55.00
5/30/2008	EBM	Email communications with Attorney Roeschenthaler regarding possible status hearing.	0.20 275.00/hr	55.00
	EBM	Review Amended Monthly Operating Report for Filing Period Ending April 30, 2008.	0.20 275.00/hr	55.00
<b>For professional services rendered</b>				<b>9.40</b>
				<b>\$2,585.00</b>
Balance due				<b>\$2,585.00</b>

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In Reference To: **Claims Administration and Objections**

Invoice #1773

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
11/9/2007	EBM	Review Administrative Proof of Claim by Utah Tax Commission.	0.10 275.00/hr	27.50
11/13/2007	EBM	Review briefly proof of claim of Internal Revenue Service for \$58,497.94.	0.10 275.00/hr	27.50
	EBM	Review briefly proof of claim of Internal Revenue Service for \$359,861.21.	0.10 275.00/hr	27.50
	EBM	Review briefly proofs of claim of GMAC.	0.10 275.00/hr	27.50
12/3/2007	EBM	Review provisions of cash collateral order and calendar deadlines, including last day to challenge to validity, priority, enforceability or extent of Zions' liens and claims.	0.30 275.00/hr	82.50
12/5/2007	EBM	Review briefly Amended Proof of Claim for the Internal Revenue Service for \$205,998.99.	0.10 275.00/hr	27.50
12/7/2007	EBM	Email communication with Attorney Freedlander requesting locating title company for possible title report on Zions Bank and other liens.	0.20 275.00/hr	55.00
	EBM	Review appraisal and title information prepared for Zions National Bank per request of lead counsel.	1.00 275.00/hr	275.00
	EBM	Research title company per request of lead counsel; telephone conference with South Eastern Utah Title Company regarding possible title report job and the cost.	0.50 275.00/hr	137.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
12/9/2007	EBM	Brief research on Hidden Splendor mine and permitting under Utah Department of Natural Resources.	0.30 275.00/hr	82.50
	EBM	Obtain from appraisal legal description of parcel subject to federal permit and lease for possible title report.	0.30 275.00/hr	82.50
	EBM	Draft email communication to South Eastern Utah Title Company regarding pending Hidden Splendor bankruptcy case, Horizon Mine, providing an estimate for title report and search of encumbrances, confirmation of the fee and leasehold mine and coal reserves in parcel description information, and request information on costs for report.	0.70 275.00/hr	192.50
12/10/2007	EBM	Telephone conference with South Eastern Utah Title Company regarding earlier email communication regarding inquiry for title report job.	0.20 275.00/hr	55.00
12/11/2007	EBM	Telephone conference with Special Assistant U.S. Attorney Thorley regarding the IRS prepetition claim and postpetition tax liability.	0.20 275.00/hr	55.00
	EBM	Telephone conference with Heather Burrows of South Eastern Utah Title Company regarding email request to provide an estimate for title search.	0.20 275.00/hr	55.00
	EBM	Review email communication from Attorney Roeschenthaler regarding postponing request for South Eastern Utah Title Company to prepare title report; voice mail regarding same.	0.10 275.00/hr	27.50
12/12/2007	EBM	Draft email to Attorneys Freedlander and Roeschenthaler regarding telephone conference with Special Assistant U.S. Attorney Thorley regarding the IRS prepetition claim and postpetition tax liability.	0.50 275.00/hr	137.50
	EBM	Telephone conference with Special Assistant U.S. Attorney Thorley regarding status of postpetition deposits and returns.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
12/13/2007	EBM	Review briefly Amended Proof of Claim Internal Revenue Service for \$2,020,023.99.	0.20 275.00/hr	55.00
	EBM	Telephone conference from Ms. Burrows regarding estimate for preliminary title report South Eastern Utah Title Company to search for encumbrances; voice mail regarding same.	0.20 275.00/hr	55.00
1/7/2008	EBM	Review proof of claim for Commonwealth Coal Services, Inc., and review attached papers.	0.30 275.00/hr	82.50
2/8/2008	EBM	Review briefly proof of claim of mine manager Dan Baker.	0.10 275.00/hr	27.50
2/11/2008	EBM	Email communication Attorneys Freedlander and Roesenthaler regarding deadline to challenge to validity, priority or enforceability or extent of Zions' liens and claims; review calendar regarding same.	0.20 275.00/hr	55.00
2/12/2008	EBM	Review Proof of Claim of Creditor Howard Kent, Inc. Profit Sharing Plan in Total Amount Claimed \$513,864.19, and review Notice of Appearance and Request for Notice.	0.30 275.00/hr	82.50
2/13/2008	EBM	Review Amended Proof of Claim of Creditor Internal Revenue Service for \$1,641,836.31.	0.20 275.00/hr	55.00
2/14/2008	EBM	Instruct paralegal regarding obtaining claims sheet and proofs of claim.	0.10 275.00/hr	27.50
	EBM	Review briefly claims sheet.	0.20 275.00/hr	55.00
2/15/2008	EBM	Review Proof of Claim of Creditor Fairmont Supply Company for \$142,931.20.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/19/2008	EBM	Review Proofs of Claim of Creditor Lexington Ins. Co., New Hampshire Ins. Co., National United Fire. Ins. Co. of PA, and other entities related to AIG.	0.20 275.00/hr	55.00
2/20/2008	EBM	Review insider Proofs of Claim of Amanda Cardinalli for \$455,000.00, Alexander Walker, III for \$100,000.00, Nevada Agency and Trust Company for \$62,078.00, Mid-State Services, Inc. for \$272,862.18, and Timothea Ann Kent for \$305,000.00.	0.40 275.00/hr	110.00
2/26/2008	EBM	Review insider Proof of Claim of Ann Ross for \$43,160.09.	0.10 275.00/hr	27.50
2/27/2008	EBM	Review Request for Special Notice filed by Howard Kent Profit Sharing Plan.	0.20 275.00/hr	55.00
3/21/2008	EBM	Review claim of Internal Revenue Service of total Amount Claimed \$1,676,894.18.	0.20 275.00/hr	55.00
3/31/2008	EBM	Review insider claim of Ann Ross for \$44,119.70.	0.20 275.00/hr	55.00
4/28/2008	EBM	Review claim of Creditor Lexington Ins. Co., New Hampshire Ins. Co. National Union Fire. Ins. Co. of PA, of AIG for \$162,467.00.	0.20 275.00/hr	55.00
5/22/2008	EBM	Review email communications from Attorney Roeschenthaler regarding preparing response to Debtor's objection to MMS Royalty claim.	0.40 275.00/hr	110.00
	EBM	Review Response of Minerals Management Service to Objection to Claim filed by Debtor.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/23/2008	EBM	Email communications with Attorney Roeschenthaler regarding Response To Objection To Claim Of Minerals Management Services.	0.20 275.00/hr	55.00
	EBM	Review and revise draft Response To Objection To Claim Of Minerals Management Services; instruct paralegal regarding finalizing and filing same.	0.80 275.00/hr	220.00
	EBM	Legal research regarding setoff and draft Response To Objection To Claim Of Minerals Management Services; follow-up telephone conferences with Attorney Roeschenthaler regarding same.	0.70 275.00/hr	192.50
5/27/2008	EBM	Review Zions Joinder with the Committee's Response To Objection To Claim Of Minerals Management Services.	0.10 275.00/hr	27.50
<b>For professional services rendered</b>			<b>11.10</b>	<b>\$3,052.50</b>
Balance due				\$3,052.50

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In Reference To: **Employee Benefits and Pensions**

Invoice #1774

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2008	EBM	Telephone conference with Attorney Roeschenthaler regarding status of black lung claims and service on Department of Labor; review email communication from Attorney Roeschenthaler to Attorney White regarding same and summarizing the extent of the debtor's black lung liability and addressing same.	0.20 275.00/hr	55.00
2/13/2008	EBM	Telephone conference with Rockwood Casualty Insurance Attorney Bubula regarding Debtors' plans to assume worker's compensation agreement, underpayment postpetition, cure status of black lung obligations, and related matters; email communication to Attorneys Freedlander and Roeschenthaler regarding the foregoing.	0.70 275.00/hr	192.50
2/14/2008	EBM	Email communications with Rockwood Casualty Insurance Attorney Bubula regarding investigating whether Debtors' black lung obligations are paid through worker's compensation premium; follow-up email communication to Attorneys Freedlander and Roeschenthaler regarding the foregoing; follow-up email communication to Attorneys White regarding the foregoing.	0.70 275.00/hr	192.50
<b>For professional services rendered</b>			<b>1.60</b>	<b>\$440.00</b>
Balance due				\$440.00

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In Reference To: Fee-Employment Application

Invoice #1775

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
11/7/2007	EBM	Email communication with Attorney Price regarding meeting of the Official Unsecured Creditors Committee, employment and employment applications; telephone conference with Attorney Price regarding same.	0.20 275.00/hr	55.00
	EBM	Draft Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor; draft firm resume.	1.00 275.00/hr	275.00
	EBM	Draft Declaration of Edmond Buddy Supporting Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor.	0.60 275.00/hr	165.00
	EBM	Draft Order Approving Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor.	0.50 275.00/hr	137.50
	EBM	Research prior representation of Zions, and draft disclosure paragraph regarding same; research Debtor's petition to rule out other disinterestedness concerns.	0.50 275.00/hr	137.50
	EBM	Legal research regarding employment by the Official Committee of Unsecured Creditor, including disinterestedness issues, and pertinent rules and statutes.	0.50 275.00/hr	137.50
	EBM	Review email communication from Attorney Price to Committee chair regarding draft employment applications of lead counsel McGuire-Woods; review employment applications regarding same.	0.50 275.00/hr	137.50
	EBM	Voice mail to U.S. Trustee's Office regarding employment applications of local and lead counsel.	0.10 275.00/hr	27.50

			<u>Hrs/Rate</u>	<u>Amount</u>
11/7/2007	EBM	Review and revise draft Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor, Declaration supporting same and Order approving same.	0.70 275.00/hr	192.50
	EBM	Prepare email communication to Attorney Price with draft Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor, Declaration supporting same and Order approving same, and request that his review same.	0.30 275.00/hr	82.50
11/8/2007	EBM	Email communication from Attorney Price with instructions to finalize and file McGuireWoods employment application; review same, supporting declaration and proposed order; email communication Attorney Price regarding application requiring written signatures, facsimile copy and protocol regarding original signatures.	0.70 275.00/hr	192.50
	EBM	Email communication from Attorney Price with written signatures for McGuireWoods application for employment; review PDF copy of original signatures.	0.20 275.00/hr	55.00
	EBM	Instruct assistant regarding revisions to McGuireWoods application for employment and to proposed order, PDF copy of original signatures of application, and preparing application for submission to U.S. Trustee's Office; review and finalize foregoing.	0.30 275.00/hr	82.50
	EBM	Telephone conferences with U.S. Trustee's Office regarding information needed for review of McGuireWoods employment application; review messages regarding the foregoing.	0.10 275.00/hr	27.50
	EBM	Draft email communication to Attorney Cossitt of the U.S. Trustee's Office with the complete McGuireWoods employment application and proposed order, and request review and approval of same.	0.30 275.00/hr	82.50
	EBM	Telephone conference with Attorney Cossitt of the U.S. Trustee's Office regarding his review and approval of the McGuireWoods employment application, sign-off of proposed order, and protocol regarding allowance of fees for travel; review fax from Attorney Cossitt regarding same.	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
11/8/2007	EBM	Revise and finalize Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor after review by McGuireWoods, Declaration supporting same and Order approving same.	0.90 275.00/hr	247.50
	EBM	Prepare email communication to Attorney Price regarding reviewing finalized Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor, Declaration supporting same and Order approving same, and sending the foregoing for approval by the Committee Chairperson.	0.40 275.00/hr	110.00
	EBM	Email communication with Attorney Price regarding U.S. Trustee's Office approval of the McGuireWoods employment application, sign-off of proposed order, protocol regarding allowance of fees for travel, and protocol for providing courtesy copies to Judge Zive's chambers of pleadings filed.	0.20 275.00/hr	55.00
11/9/2007	EBM	Instruct assistant regarding providing courtesy copies to chambers of employment application.	0.10 275.00/hr	27.50
	EBM	Email communication with McGuireWoods Attorneys regarding local rule requirement to serve notice of entry order; instruct assistant regarding same for order approving employment.	0.30 275.00/hr	82.50
	EBM	Review Order Approving Application of Committee to Employ McGuireWoods As Counsel for Committee.	0.10 275.00/hr	27.50
	EBM	Review approval by the Chairperson of Official Committee of Unsecured Creditors of the Application to Employ Edmond Buddy Miller as Local Counsel; finalize Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor, Declaration supporting same and Order approving same, for review by U.S. Trustee Office.	0.40 275.00/hr	110.00

			<u>Hrs/Rate</u>	<u>Amount</u>
11/9/2007	EBM	Prepare email communication to Attorney Cossitt of the U.S. Trustee's Office regarding review and approval of Application for Employment of Edmond Buddy Miller as local counsel for the Official Committee of Unsecured Creditor, Declaration supporting same and Order approving same.	0.40 275.00/hr	110.00
11/10/2007	EBM	Review approval of Attorney Cossitt of the U.S. Trustee's Office of the Application to Employ Edmond Buddy Miller as Local Counsel of the Official Committee of Unsecured Creditors; instruct assistant regarding filing Application to Employ Edmond Buddy Miller as Local Counsel of Official Committee of Unsecured Creditors, with the supporting declaration, firm resume and proposed order.	0.20 275.00/hr	55.00
11/12/2007	EBM	Finalize and file Application to Employ Edmond Buddy Miller as Local Counsel on behalf of The Official Committee of Unsecured Creditors, supporting declaration and proposed order; instruct assistant on filing proof of service.	0.30 275.00/hr	82.50
11/13/2007	EBM	Work on supplemental certificates of service for Applications and Notices of Entry of Order for McGuireWoods.	0.20 275.00/hr	55.00
	EBM	Review Order approving employment of Edmond Buddy Miller.	0.10 275.00/hr	27.50
	EBM	Work on supplemental certificates of service for Applications and Notices of Entry of Order for McGuireWoods.	0.20 275.00/hr	55.00
11/14/2007	EBM	Review draft Notice of Entry of Order approving the Committee's employment of Edmond Buddy Miller; review draft certificate of service of same.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/15/2007	EBM	Research recently filed Debtor's Amended schedules and statement to confirm disinterestedness status of Edmond Buddy Miller.	0.30 275.00/hr	82.50
11/27/2007	EBM	Email communication Attorney Freedlander regarding Knudsen Order, and include sample order; review response to same.	0.20 275.00/hr	55.00
2/7/2008	EBM	Email communication with Attorney Roesenthaler regarding reviewing draft Supplemental Affidavit Of Mark Freedlander In Support of Application for Order Authorizing Employment and Retention of McGuireWoods as Counsel for the Official Committee of Unsecured Creditors.	0.20 275.00/hr	55.00
	EBM	Review draft Supplemental Affidavit Of Mark Freedlander In Support of Application for Order Authorizing Employment and Retention of McGuireWoods as Counsel for the Official Committee of Unsecured Creditors; review original Applications, Orders and Pro Hac Vice Orders; work on lengthy email communication to Attorney Roesenthaler regarding suggested revisions regarding foregoing.	1.10 275.00/hr	302.50
	EBM	Telephone conference with Attorney Roesenthaler regarding suggested revisions to draft Supplemental Affidavit Of Mark Freedlander In Support of Application for Order Authorizing Employment and Retention of McGuireWoods as Counsel for the Official Committee of Unsecured Creditors, issues raised by Debtors' counsel and follow-up with the U.S. Trustee's Office.	0.20 275.00/hr	55.00
	EBM	Receive and review filed Supplemental Affidavit Of Mark Freedlander In Support of Application for Order Authorizing Employment and Retention of McGuireWoods as Counsel for the Official Committee of Unsecured Creditors.	0.20 275.00/hr	55.00
2/11/2008	EBM	Email communications with Attorneys Freedlander and Roesenthaler regarding preparing and filing certificate of service for Supplemental Affidavit Of Mark Freedlander In Support of Application for Order Authorizing Employment and Retention of McGuireWoods as Counsel for the Official Committee of Unsecured Creditors; instruct assistant regarding same and providing copy to chambers.	0.50 275.00/hr	137.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/30/2008	EBM	Review email communication from Attorney Roeschenthaler regarding Committee professionals filing Applications for Compensation; follow-up telephone conference and email communication with Attorney Roeschenthaler regarding same.	0.20 275.00/hr	55.00
	EBM	Instruct paralegal regarding obtaining a hearing date for Committee professionals filing Applications for Compensation; instruct paralegal regarding calendaring foregoing, and last day to file motion and notice; follow-up email communication to Attorneys Freedlander and Roeschenthaler regarding date and time.	0.20 275.00/hr	55.00
<b>For professional services rendered</b>			<b>13.80</b>	<b>\$3,795.00</b>
Balance due				\$3,795.00

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In Reference To: **Fee Employment Objections**

Invoice #1776

Professional Services			<u>Hrs/Rate</u>	<u>Amount</u>
11/9/2007 EBM	Review briefly Order Approving Employment of Estate Accountant.		0.10 275.00/hr	27.50
1/10/2008 EBM	Initial review of Attorney John White's First Application for Compensation; review notice of hearing.		0.30 275.00/hr	82.50
1/20/2008 EBM	Continue review of Attorney John White's First Application for Compensation, including billing time entries.		0.80 275.00/hr	220.00
2/12/2008 EBM	Review calendar reminder regarding hearing on Attorney John White's First Application for Compensation; email communication to Attorneys Freedlander and Roeschenthaler regarding appearance at same; telephone conference with Attorney Roeschenthaler regarding same.		0.20 275.00/hr	55.00
2/19/2008 EBM	Prepare for and attend hearing on Attorney John White's First Application for Compensation.		0.80 275.00/hr	220.00
2/20/2008 EBM	Review Order Approving First Application For Attorneys Fees and Costs Of John White.		0.20 275.00/hr	55.00
5/30/2008 EBM	Review Notice of Hearing for Application for Compensation filed by John White.		0.20 275.00/hr	55.00
<b>For professional services rendered</b>			<b>2.60</b>	<b>\$715.00</b>
Balance due				<b>\$715.00</b>

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In Reference To:Financing

Invoice #1777

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
11/8/2007	EBM	Email communication with Attorneys Price regarding status cash collateral order.	0.10 275.00/hr	27.50
	EBM	Review briefly draft motion for order shortening time regarding cash collateral order from Attorney White, and email communication from Attorney Roeschenthaler regarding same.	0.30 275.00/hr	82.50
11/20/2007	EBM	Email communication with Attorney Freedlander regarding appearance on November 26th at the cash collateral hearing to approve cash collateral stipulation between the debtor and Zions Bank; calendar foregoing.	0.20 275.00/hr	55.00
	EBM	Telephone conference with Debtor's counsel regarding Committee consent to an order shortening time to hear motion to approve cash collateral stipulation, and compliance with LR 4001; email communication notifying lead Committee Counsel regarding foregoing.	0.20 275.00/hr	55.00
11/21/2007	EBM	Review Debtor's Motion to Use Cash Collateral, Stipulation with Zions Bank and Creditor's Committee, Declaration Of: Ann Walker and Alex Walker III, Motion for Order Shortening Time, Declaration Of: John White Filed, and Attorney Information Sheet.	1.20 275.00/hr	330.00
	EBM	Review Order Shortening Time to respond to Debtor's Motion to Use Cash Collateral, and setting the hearing on November 27th; email communication notifying lead Committee Counsel regarding foregoing and availability to appear.	0.30 275.00/hr	82.50
11/26/2007	EBM	Telephone conference with Attorney Cossitt regarding cash collateral stipulation, 341 meeting, and rejecting separate committee for Debtor Mid-State Services, Inc.	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
11/26/2007	EBM	Work on email memorandum with Attorney Freedlander regarding telephone conference with Attorney Cossitt from U.S. Trustee's Office regarding cash collateral stipulation, 341 meeting, and rejecting separate committee for Debtor Mid-State Services; follow-up email communications with Attorney Freedlander regarding same.	0.50 275.00/hr	137.50
	EBM	Email communication with Attorney Freedlander regarding arranging telephonic appearance at hearing on cash collateral stipulation and motion; letter, email communications and telephone conference with chambers regarding same; follow-up email communications with Attorney Freedlander regarding same; follow-up telephone conference with Attorney Roeschenthaler regarding same and terms of cash collateral stipulation.	0.40 275.00/hr	110.00
11/27/2007	EBM	Review cash collateral stipulation and motion in preparation for hearing.	0.40 275.00/hr	110.00
	EBM	Telephone conference with Attorney Freedlander regarding hearing on cash collateral stipulation and motion.	0.10 275.00/hr	27.50
	EBM	Meeting with Debtor and Zions counsel prior to hearing on cash collateral stipulation and motion.	0.10 275.00/hr	27.50
	EBM	Appear at hearing on cash collateral stipulation and motion, and order granting joint administration.	0.40 275.00/hr	110.00
	EBM	Meeting with Debtor and Zions counsel after hearing on cash collateral stipulation and motion and discuss Debtor's fee ownership interest, and review map of mine location show current and projected mine work, and the leased, modified leased and bid leased areas.	0.30 275.00/hr	82.50
	EBM	Work on email to lead counsel regarding meetings with Debtor and Zions counsel before and the after hearing on cash collateral stipulation, including Debtor's fee ownership interest, and review map of mine location show current and projected mine work, and the leased, modified leased and bid leased areas.	0.30 275.00/hr	82.50

			<u>Hrs/Rate</u>	<u>Amount</u>
11/29/2007	EBM	Review email communication from Attorney Smith's office regarding the proposed Order Approving Stipulation regarding Adequate Protection of Zions First National Bank for the Hidden Splendor and Mid-State Services; email communication with Attorney Freedlander regarding his office conducting the final review; review Attorney Freedlander email communication to Attorney Smith regarding possible additional change; review hearing notes to verify.	0.20 275.00/hr	55.00
11/30/2007	EBM	Review signed Order Approving Stipulation Regarding Adequate Protection of Zions First National Bank.	0.20 275.00/hr	55.00
12/4/2007	EBM	Review Notice of Entry of Cash Collateral Order with Certificate of Service.	0.10 275.00/hr	27.50
2/10/2008	EBM	Review previously filed Monthly Operating Reports for Filing Periods Ending October, November and December, 2007, and compare with cash collateral budget.	0.50 275.00/hr	137.50
2/12/2008	EBM	Email communication with Attorneys Freedlander and Roeschenthaler regarding cash collateral budget, including weekly budget and actuals, and Debtor's concerns regarding payment of Zion's attorneys fees (.2); telephone conference with Attorney Roeschenthaler regarding same (.2); review Debtor's cash reconciliation for the week of February 10, 2008, from Accountant Curtis Orgill (.2).	0.60 275.00/hr	165.00
2/14/2008	EBM	Receive and review Hidden Splendor cash reconciliation for the week of February 10, 2008.	0.40 275.00/hr	110.00
2/18/2008	EBM	Receive and review Debtor's cash reconciliations for the week of February 17, 2008.	0.40 275.00/hr	110.00
2/29/2008	EBM	Review email communications between Attorney White and Attorney Freedlander regarding proposed March cash collateral budget; review budget.	0.40 275.00/hr	110.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/29/2008	EBM	Review email communications between Attorney White and Zions Attorney Smith regarding revised proposed March cash collateral budget and shortfall.	0.20 275.00/hr	55.00
	EBM	Review Stipulation and Order Regarding Continued Interim Use of Cash Collateral and Adequate Protection of Zions Bank.	0.20 275.00/hr	55.00
3/11/2008	EBM	Review Debtor's March budget from Attorney White, and review email communication regarding same, June 17 Disclosure Statement hearing date, and related matters.	0.20 275.00/hr	55.00
3/12/2008	EBM	Email communication from Attorney Roeschenthaler regarding the Debtor's cash reconciliations for the week of March 2, 2008, and briefly review same.	0.30 275.00/hr	82.50
	EBM	Review the Debtor's budget for March.	0.20 275.00/hr	55.00
4/4/2008	EBM	Review proposed April budget.	0.30 275.00/hr	82.50
	EBM	Review email communication to Attorney Smith regarding proposed April budget and finalizing amended cash collateral order.	0.20 275.00/hr	55.00
	EBM	Telephone conference with Attorney White regarding his attempted communications with Attorney Smith regarding proposed April budget and finalizing amended cash collateral order, status of projections, mining operations and capitalization.	0.50 275.00/hr	137.50
4/8/2008	EBM	Review voice mail from Attorney White regarding Committee signing amended Stipulated Order For Adequate Protection; instruct assistant to follow-up with McGuireWoods regarding same.	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
4/8/2008	EBM	Review email communications among Attorneys White, Smith and the Committee counsel regarding amended Stipulated Order For Adequate Protection, budget items and related matters.	0.30 275.00/hr	82.50
4/9/2008	EBM	Review additional email communications between Attorney White and Committee counsel regarding amended budget, and obtaining Stipulated Order For Adequate Protection.	0.30 275.00/hr	82.50
	EBM	Review Third Stipulation and Order Regarding Continued Interim Use of Cash Collateral and Adequate Protection of Zions Bank.	0.20 275.00/hr	55.00
4/10/2008	EBM	Review Notice of Entry of Order regarding Third Stipulation and Order Regarding Continued Interim Use of Cash Collateral and Adequate Protection of Zions Bank.	0.10 275.00/hr	27.50
5/13/2008	EBM	Review message from Attorney White regarding status of Committee's sign-off on the Cash Collateral Stipulation and Order.	0.10 275.00/hr	27.50
5/16/2008	EBM	Review Fourth Stipulation and Order Regarding Continued Interim Use Of Cash Collateral and Adequate Protection Of Zions Bank.	0.30 275.00/hr	82.50
5/22/2008	EBM	Review email communications from Attorney Roeschenthaler regarding Hidden Splendor cash reconciliations for the week of May 17, 2008, with the production report, losses, debtor transferring money back to AmWest (the parent) post petition despite representations that funding was equity infusions, and related matters.	0.40 275.00/hr	110.00
5/27/2008	EBM	Review email communications between Attorneys Roeschenthaler, John White and Alex Walker regarding the money transferred to the Debtor by America West as property of the estate, the DIP accounts, and information on any transfer of the gold mine.	0.30 275.00/hr	82.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/28/2008	EBM Review email communications between Attorney Roesenthaler and Curt Orgill regarding the booking of money transferred to the Debtor by America West.	0.10 275.00/hr	27.50
	<b>For professional services rendered</b>	<b>12.20</b>	<b>\$3,355.00</b>
	Balance due		\$3,355.00

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In Reference To: **Meeting Of Creditors (And Other Committee Matters)**

Invoice #1778

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
11/18/2007	EBM	Email communication from Attorney Price regarding appearing at the section 341 Meeting of the Creditors and representing the Committee.	0.10 275.00/hr	27.50
11/19/2007	EBM	Begin review of Debtor's Schedules in preparation for appearance at the section 341 Meeting of the Creditors and representing the Committee.	0.50 275.00/hr	137.50
	EBM	Continue review of Debtor's Schedules and Statements in preparation for appearance at the section 341 Meeting of the Creditors and representing the Committee; review updated docket and obtain most recent corrections filed on November 15; prepare questions regarding same.	0.80 275.00/hr	220.00
	EBM	Email communication from Attorney Price regarding questions for representatives of Debtor regarding Schedules and Statements, reorganization, Debtor's assets and related matters (.2); identify specific items of questioning in Debtor's Schedules and Statements (.7); follow-up telephone conference with Attorney Price regarding the questions (.2).	1.10 275.00/hr	302.50
	EBM	Brief research regarding news releases by Reddi Brake Supply Corporation of Reverse-Merger Transaction With Hidden Splendor Resources Inc., Reserves, and representations regarding Leased Reserves & Adjacent, Un-leased Reserves in preparation for questions at the section 341 Meeting of the Creditors, and instruct assistant to email same to lead counsel (.3); brief research of Secretary of State filings for possible insiders, including Arlington Ventures, and other insider-related entities, and related press releases (.3); work on questions regarding the foregoing (.4).	1.00 275.00/hr	275.00
	EBM	Appear at the section 341 Meeting of the Creditors on behalf of the Committee and question the Debtor's representative regarding its Schedules and Statements, assets and liabilities, coal reserves, creditors and insiders, litigation, taxes, intercompany debt, plan of reorganization, benchmarks, and relationship to Debtor Mid-Services, Inc.	2.50 275.00/hr	687.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/20/2007	EBM	Review U.S. Trustee's Office notice that the 341 Meeting is Concluded, and Report of section 341 Meeting of the Creditors.	0.10 275.00/hr	27.50
	EBM	Email communication to lead Committee Counsel regarding the status of the audio recording of the section 341 Meeting of the Creditors and transcript; instruct assistant regarding same and follow-up.	0.10 275.00/hr	27.50
11/23/2007	EBM	Email communication from lead Committee Counsel Mark Freedlander requesting summary of section 341 Meeting of the Creditors.	0.10 275.00/hr	27.50
11/25/2007	EBM	Work on summary of November 19, 2007 Section 341 Meeting of the Creditors per request of lead Committee Counsel Mark Freedlander; email communication with Attorney Freedlander regarding same.	2.50 275.00/hr	687.50
	EBM	Review pertinent sections of audio of November 19, 2007 Section 341 Meeting of the Creditors.	0.90 275.00/hr	247.50
11/26/2007	EBM	Conference with assistant regarding status of preparing transcript of November 19, 2007 Section 341 Meeting of the Creditors, and her email update regarding same.	0.10 275.00/hr	27.50
11/27/2007	EBM	Review email communication to Unsecured Creditors Committee of Hidden Splendor Resources, Inc. with memorandum of Summary of Information From First Meeting of Creditors by Attorney Freedlander.	0.10 275.00/hr	27.50
11/29/2007	EBM	Email communication with Attorney Freedlander regarding follow-up with U.S. Trustee regarding committee composition after 341 meeting is transcribed and transcript reviewed; follow-up with assistant regarding status of transcript.	0.10 275.00/hr	27.50
12/3/2007	EBM	Review message regarding completion of Section 341 meeting transcript and cost; email communication with Attorney Freedlander regarding same and providing payment; follow-up email communication from Heather Hickman regarding same.	0.10 275.00/hr	27.50

			<u>Hrs/Rate</u>	<u>Amount</u>
12/10/2007	EBM	Review email communication from Attorney Freedlander to Attorney White regarding follow-up questions from the transcript of the first meeting of creditors and documents requested.	0.10 275.00/hr	27.50
1/18/2008	EBM	Telephone conference with Attorney Bubula regarding his representation of Rockwood Casualty of Pennsylvania, its prepetition claim, and possible interest in serving on the Committee.	0.20 275.00/hr	55.00
1/30/2008	EBM	Participate in conference call with committee members and counsel regarding ( *** redacted *** ) and related matters.	1.50 275.00/hr	412.50
	EBM	Telephone conference with Attorney Freedlander regarding committee conference call and ( *** redacted *** )	0.30 275.00/hr	82.50
	EBM	Review memo from Attorney Freedlander regarding duties of a committee members, including fiduciary duties.	0.30 275.00/hr	82.50
4/4/2008	EBM	Review email communication to Attorney Roeschenthaler to members of the Committee of Unsecured Creditors regarding ( *** redacted *** )	0.20 275.00/hr	55.00
5/8/2008	EBM	Review email communications from Attorney Roeschenthaler to members of the Committee of Unsecured Creditors regarding ( *** redacted *** )	0.20 275.00/hr	55.00
5/22/2008	EBM	Review email communications from Attorney Roeschenthaler to members of the Committee of Unsecured Creditors regarding scheduling meeting on ( *** redacted *** ) calendar same; email communication Attorney Roeschenthaler regarding same.	0.20 275.00/hr	55.00

		<u>Hrs/Rate</u>	<u>Amount</u>
5/28/2008	EBM Email communications with Attorney Roeschenthaler regarding conference call with members of the Committee and (***(redacted)*** suggest setting a status hearing.	0.10 275.00/hr	27.50
<b>For professional services rendered</b>		<b>13.20</b>	<b>\$3,630.00</b>
Balance due			\$3,630.00

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In Reference To: **Plan and Disclosure Statement**

Invoice #1779

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
12/3/2007	EBM Calendar exclusivity period and related Chapter 11 deadlines.	0.30 275.00/hr	82.50
12/17/2007	EBM Receive and review Debtors' Plan Term Sheet.	0.40 275.00/hr	110.00
12/18/2007	EBM Receive and review email communication from Attorney Freedlander regarding Debtors' Plan Term Sheet; review memorandum to members of the Committee regarding (*** ) follow-up email communication with Attorney Freedlander regarding foregoing.	0.30 275.00/hr	82.50
1/25/2008	EBM Prepare for conference call with representatives of the Debtor, Zions Bank and the Creditors Committee, and review plan proposal for payment of unsecured creditors, memoranda regarding testimony at Section 341 meeting of creditors and other pleadings and papers in the case.	0.80 275.00/hr	220.00
EBM	Participate in conference call with representatives of the Debtor, Zions Bank and the Creditors Committee, and discuss plan proposal for payment of unsecured creditors, prior testimony at Section 341 meeting of creditors, operations of the Debtor, testing the market with an investment banker, and role of the Committee; notes to file regarding the foregoing.	1.00 275.00/hr	275.00
EBM	Follow-up telephone conference with Attorney Freedlander regarding the issues discussed in the conference call with representatives of the Debtor, Zions Bank and the Creditors Committee, including proposal for payment of unsecured creditors, and scheduling a follow-up Committee conference call.	0.20 275.00/hr	55.00
EBM	Review email communication from Attorney Freedlander to members of the Committee scheduling a follow-up conference call; respond to same.	0.20 275.00/hr	55.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/25/2008	EBM	Telephone conference with Attorney Roeschenthaler regarding the conference call with representatives of the Debtor, Zions Bank and the Creditors Committee, including the proposal for payment of unsecured creditors; discuss follow-up and strategy.	0.50 275.00/hr	137.50
1/30/2008	EBM	Review email communication from Attorney Freedlander to Attorney White regarding request for plan feasibility information.	0.10 275.00/hr	27.50
	EBM	Telephone conference with Attorney Smith regarding problems with plan treatment of creditors and plan feasibility information.	0.10 275.00/hr	27.50
2/1/2008	EBM	Review email communication from Attorney White to Attorney Freedlander regarding drafting the Hidden Splendor plan and requesting terms other than full payment of all unsecured creditors in cash on the Effective Date.	0.10 275.00/hr	27.50
2/4/2008	EBM	Review letter to Attorney White from Attorney Freedlander regarding extensive due diligence requests by the Committee; brief research regarding mining feasibility issues.	0.50 275.00/hr	137.50
2/6/2008	EBM	Review email communications between Attorney White and Attorney Freedlander regarding due diligence requests by the Committee and confidentiality issues.	0.20 275.00/hr	55.00
	EBM	Telephone conference with Attorney Freedlander and Attorney Roeschenthaler regarding communications with Attorney White regarding due diligence requests by the Committee and confidentiality issues, McGuire Woods Supplemental Disclosure to Employment Application and related matters.	0.30 275.00/hr	82.50
2/7/2008	EBM	Review additional email communications between Attorney White and Attorney Freedlander regarding due diligence requests by the Committee and confidentiality issues.	0.30 275.00/hr	82.50

			<u>Hrs/Rate</u>	<u>Amount</u>
2/8/2008	EBM	Email communications with Attorney Roeschenthaler regarding his communications with the U.S. Trustee's Office regarding status of the Plan and due diligence requests by the Committee and confidentiality issues.	0.20 275.00/hr	55.00
2/9/2008	EBM	Research and review SEC filings by Reddi Brake over the last 3 months, including proposed capitalization; research related entities.	0.50 275.00/hr	137.50
2/10/2008	EBM	Brief review of the letter to Attorney White from Attorney Freedlander regarding due diligence requests by the Committee, and brief research regarding mining related requests.	0.20 275.00/hr	55.00
	EBM	Review email communications between Attorney White and Attorney Freedlander regarding due diligence requests by the Committee and confidentiality issues in the event Attorney White raises the issue at upcoming hearing.	0.30 275.00/hr	82.50
	EBM	Review Debtors' Plan Term Sheet to discuss with Attorney White.	0.20 275.00/hr	55.00
2/11/2008	EBM	Telephone conference with Bill Cossitt of the U.S. Trustee's Office regarding status of proposals for plan of reorganization and Debtor providing due diligence materials.	0.20 275.00/hr	55.00
	EBM	Review calendar deadline for expiration of initial exclusivity period; email communication Attorneys Freedlander and Roeschenthaler regarding same.	0.20 275.00/hr	55.00
	EBM	Email communication Attorneys Freedlander and Roeschenthaler regarding status of Debtors' filing of the Hidden Splendor plan and disclosure statement.	0.20 275.00/hr	55.00
	EBM	Review prior email communications with Committee counsel regarding status of plan drafting, addressing issue with Attorney White, and other related Committee--Debtor issues.	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2008	EBM	Telephone conference with Attorney Roeschenthaler regarding status of Debtors' filing of the Hidden Splendor plan and disclosure statement; discuss Committee related issues; discuss whether Zions will object to plan treatment.	0.30 275.00/hr	82.50
	EBM	Telephone conferences with Attorney Roeschenthaler regarding due diligence requests by the Committee, confidentiality issues, attempts at drafting a confidentiality agreement and problems with same.	0.30 275.00/hr	82.50
2/13/2008	EBM	Receive Hidden Splendor's disclosure statement and notice of hearing; review notice of hearing, and instruct paralegal on calendaring same and last day to file opposition.	0.30 275.00/hr	82.50
2/14/2008	EBM	Email communication from Attorney Freedlander regarding contacting Debtors' counsel regarding Debtor's refusal to provide due diligence information.	0.20 275.00/hr	55.00
	EBM	Review email communication to the Committee from Attorney Freedlander regarding ( *** redacted *** )	0.40 275.00/hr	110.00
	EBM	Telephone conferences with Attorney John White regarding status of responses to the Committee's due diligence requests, possible confidentiality agreement, concerns of the Debtor and local community regarding Murray Energy, purpose of retaining investment banker, Zions Bank timetable regarding filing plan, feasibility issues, worker's compensation contract, the black lung fund and related matters.	0.30 275.00/hr	82.50
	EBM	Brief Internet research regarding Crandall Canyon Mine location relative to Debtor's Horizon Mine, and Murray Energy.	0.30 275.00/hr	82.50

			<u>Hrs/Rate</u>	<u>Amount</u>
2/14/2008	EBM	Draft extensive email communication to Attorneys Freedlander and Roeschenthaler regarding telephone conferences with Attorney John White regarding status of responses to the Committee's due diligence requests, possible confidentiality agreement, concerns of the Debtor and local community regarding Murray Energy, purpose of retaining investment banker, Zions Bank timetable regarding filing plan, feasibility issues, worker's compensation contract, the black lung fund and related matters.	0.80 275.00/hr	220.00
2/15/2008	EBM	Email communication with Attorney John White regarding status of responses to the Committee's due diligence requests; email communication with Attorneys Freedlander and Roeschenthaler regarding same.	0.20 275.00/hr	55.00
2/17/2008	EBM	Review and analyze Hidden Splendor's Disclosure Statement.	1.80 275.00/hr	495.00
2/18/2008	EBM	Email communications with Attorney Freedlander regarding status of Hidden Splendor's responses to the Committee information requests; email communications and telephone conference with Attorney White regarding same.	0.50 275.00/hr	137.50
	EBM	Receive Hidden Splendor responses to the Committee information requests; email communications Attorney Roeschenthaler regarding same; begin review of same.	1.10 275.00/hr	302.50
2/19/2008	EBM	Continue review of Hidden Splendor's responses to the Committee's due diligence requests.	2.30 275.00/hr	632.50
	EBM	Conferences with Attorney White regarding Hidden Splendor's responses to the Committee's due diligence requests and coal production projections of the Debtor.	0.40 275.00/hr	110.00
2/20/2008	EBM	Extensive email communication to Attorneys Freedlander and Roeschenthaler regarding conferences with Attorney John White regarding Hidden Splendor plan and disclosure statement, production projections, objection deadlines, local rules, approval of fees and related matters.	1.20 275.00/hr	330.00

			<u>Hrs/Rate</u>	<u>Amount</u>
2/22/2008	EBM	Review email communication from Attorneys Freedlander to Attorney John White regarding acceptability of confidentiality agreement and status of evaluation of Hidden Splendor's responses to the due diligence requests of the Committee.	0.20 275.00/hr	55.00
	EBM	Review email communication from Attorney John White regarding supplements to Hidden Splendor's responses to the due diligence requests of the Committee on Question 1(e) and Reddi Brake cash infusion.	0.40 275.00/hr	110.00
	EBM	Instruct assistant regarding calendaring various reminders and deadlines regarding objecting to the Disclosure Statement.	0.20 275.00/hr	55.00
3/3/2008	EBM	Email communication from Attorneys Freedlander and Roesenthaler regarding stipulating to extend time to object to disclosure statement; brief legal research of local rule regarding same.	0.30 275.00/hr	82.50
	EBM	Review email communication from Attorney Freedlander to Attorney White regarding stipulating to extend time to object to disclosure statement.	0.20 275.00/hr	55.00
	EBM	Draft email communication to Attorneys Freedlander and Roesenthaler regarding formally stipulating to extend time to object to disclosure statement under local rule, and recent communications with Attorney White regarding relationship of Hidden Splendor to Mid State.	0.30 275.00/hr	82.50
		.		
3/4/2008	EBM	Review multiple email communications between Attorney Freedlander and Attorney White regarding extending deadline to object, continuing disclosure statement hearing, disputes over cooperation and disclosure, debtor's poor performance and related matters.	0.70 275.00/hr	192.50

			<u>Hrs/Rate</u>	<u>Amount</u>
3/4/2008	EBM	Review email communication from Attorney Freedlander to members of the Committee regarding ( *** redacted *** )	0.30 275.00/hr	82.50
3/7/2008	EBM	Review email communication between Attorneys Roeschenthaler, White and Smith regarding status of March payment to Zions, stipulation to continue hearing on the disclosure statement and Plan to June 1, and a weekly status call with mine manager Dan Baker, Zions and Committee lawyers.	0.30 275.00/hr	82.50
3/10/2008	EBM	Draft email communication to Attorneys Freedlander and Roeschenthaler requesting updates on pending plan and disclosure statement issues, hearings, and other matters; review response to same from Attorneys Freedlander and Roeschenthaler.	0.40 275.00/hr	110.00
	EBM	Telephone conference with Attorney Roeschenthaler regarding follow-up on outstanding issues, problems at the mine, new Alpha Contract, Second Section operation, weekly conference call with mine manager, budget issues, and plan projections.	0.30 275.00/hr	82.50
	EBM	Telephone conference with Attorney White regarding June 10 as possible date for hearing on disclosure statement.	0.10 275.00/hr	27.50
	EBM	Review Objection to Disclosure Statement by Howard Kent Profit Sharing Plan.	0.30 275.00/hr	82.50
	EBM	Review email communication from Attorney White to all counsel appearing in the case regarding extending hearing on the disclosure statement to June 10th.	0.10 275.00/hr	27.50
3/11/2008	EBM	Review Stipulation And Order Continuing Deadline For Objection To Debtors Disclosure Statements.	0.20 275.00/hr	55.00

			<u>Hrs/Rate</u>	<u>Amount</u>
3/12/2008	EBM	Email communication from Attorney White regarding continued disclosure statement hearing; email communication with Attorneys Freedlander and Roeschenthaler regarding same.	0.20 275.00/hr	55.00
3/14/2008	EBM	Review various email communications among counsel for the Debtor, Zions, the Committee and Creditors regarding Stipulation and Order Continuing Hearing on Disclosure Statements and Extending Exclusivity.	0.30 275.00/hr	82.50
	EBM	Review email communication update from Attorney Roeschenthaler to the members of the Committee regarding status of ( *** redacted *** )	0.20 275.00/hr	55.00
3/17/2008	EBM	Review Stipulation And Order Continuing Deadline For Objection To Debtors Disclosure Statements.	0.10 275.00/hr	27.50
	EBM	Instruct assistant to calendar continued disclosure statement hearing date on June 26 and deadline for objection on June 16; review proposed order and email communications regarding same.	0.20 275.00/hr	55.00
	EBM	Review briefly Objection to Disclosure Statement and Statement of Need for Clarification by the United States Department of Interior.	0.20 275.00/hr	55.00
	EBM	Review Stipulation and Order Continuing Hearing On Disclosure Statements and Extending Exclusivity Hearing scheduled for 6/26/2008.	0.20 275.00/hr	55.00
3/19/2008	EBM	Review Amended Notice of Hearing for Disclosure Statement Hearing scheduled 6/26/2008.	0.10 275.00/hr	27.50
5/8/2008	EBM	Telephone conference with Attorney Roeschenthaler regarding extensive status report, including deterioration of mine operations, appraisal showing decreased reportable mineable reserves, unmet projections provided in the plan of reorganization, BLM lease in jeopardy, debtor's losses, notification of the Committee, ( *** redacted *** )	0.70 275.00/hr	192.50

	<u>Hrs/Rate</u>	<u>Amount</u>
<b>For professional services rendered</b>	<b>24.40</b>	<b>\$6,710.00</b>
Balance due		\$6,710.00

## **EXHIBIT 3**

## **EXHIBIT 3**

Hidden Splendor Resources, Inc

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In Reference To: **Costs and Expenses**

Invoice #1780

## Costs Advanced

			<u>Amount</u>
11/20/2007	EBM	Delivery services/messengers FED EX #792602123389 William C Price McGuireWoods, LLP 625 Liberty Avenue FL 23 Pittsburgh, PA 15222	25.80
11/30/2007	EBM	Copying November 13, 2007 through December 7, 2007	36.75
	EBM	Postage November 13, 2007 through December 7, 2007	11.45
	EBM	Facsimile November 8, 2007 through December 7, 2007	29.50
	EBM	Online Research LexisNexis Research Fees 11/11/07 - 11/30/07	45.00
	EBM	Online Court Documents PACER (Public Access to Court Electronic Records) November 2007	14.00
12/11/2007	EBM	Telephone Long Distance Charges from 322-7301 Through January 22, 2008	0.24
12/17/2007	EBM	Delivery services/messengers FED EX #798332996080 Mark Freedlander, Esq. McGuireWoods, LLP 625 Liberty Avenue FL 23 Pittsburgh, PA 15222	64.80
12/31/2007	EBM	Copying December 2007	1.20
	EBM	Telephone Long Distance Charges November 2007	4.35
1/1/2008	EBM	Telephone Long Distance Charges December 2, 2007 through January 1, 2008	1.84

		<u>Amount</u>
1/31/2008	EBM Online Court Documents PACER (Public Access to Court Electronic Records) January 2008	1.28
2/9/2008	EBM Secretary of State-UCC Office of the Secretary of State, Texas Corporations Section Document Fees	1.23
2/28/2008	EBM Telephone Long Distance Charges January 9, 2008 through February 8, 2008	6.34
2/29/2008	EBM Online Court Documents PACER (Public Access to Court Electronic Records) February 2008	24.96
	EBM Facsimile February 2008	1.00
	EBM Online Research LexisNexis Research Fees February 2008	15.56
3/31/2008	EBM Telephone March 2008 Long Distance Charges	1.31
5/29/2008	EBM Telephone Long Distance Charges April 2, 2008 through May 1, 2008	0.70
5/31/2008	EBM Online Research LexisNexis May 2008	110.00
	EBM Online Court Documents PACER (Public Access to Court Electronic Records) May 2008	0.72
<b>Total Costs Advanced</b>		<b>\$398.03</b>
Balance due		\$398.03